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EXTRAORDINARY PART II—Section 3—Sub-section (1) PUBLISHED BY AUTHORITY

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MINISTRY OF HOME AFFAIRS NOTIFICATION

New Delhi, the 19th March 1960

G.S.R. 338.—In exercise of the powers conferred by section 2 of the Union Territories (Laws) Act, 1950 (30 of 1950), the Central Government hereby extends to the Union territory of Manipur, the enactments specified in the first column of the Schedule hereto annexed with the modifications specified in the corresponding entries in the second column of the said Schedule.

THE SCHEDULE

Name of enactment	Modifications
1. The Assam Sales Tax (Amendment) Act, 1957 (Assam Act X of 1957).	<p>1. Throughout the Act (except the preamble) for the words "the principal Act", the words "the principal Act as extended to Manipur" shall be substituted.</p> <p>2. In sub-section (3) of section 1, for the words "State Government", the words "Chief Commissioner" shall be substituted, and for the words "Official Gazette" the words "Manipur Gazette" shall be substituted.</p> <p>3. For section 2, the following section shall be substituted, namely:— <i>"Amendment of section 2 of Assam Act XVII of 1947.—In sub-section (12) of section 2 of the principal Act, as extended to Manipur both the provisos and the Explanation shall be omitted".</i></p> <p>4. Sections 3 and 4 shall be omitted.</p> <p>5. In section 5— (i) clause (c) shall be omitted ; (ii) for clause (d) the following clause shall be substituted, namely :— <i>"(c) for clause (4), the following shall be substituted, namely :— "(4) in respect of articles specified below the per centum as shown against each item of the balance remaining after making the deductions admissible under clauses (1), (2) and (3)—</i></p> <p>1. Special goods as specified in Schedule I 6.54 per centum</p> <p>2. Chillies 4.76 per centum</p>

Name of enactment	Modifications															
	<p>3. Ready-made garments other than—</p> <p>(i) fur-coats;</p> <p>(ii) garments made of pure silk cloth; and</p> <p>(iii) garments sold at a price of Rs. 30/- (thirty) per piece or more . . . 0.99 per centum</p> <p>(iv) Other goods . . . 2.91 per centum .</p> <p>6. In section, 8, for Schedule II, the following Schedule shall be substituted, namely :—</p> <p style="text-align: right;">“SCHEDULE II (See Section 4)”</p>															
	<table><tr><th>Serial No.</th><th>Classes of goods</th><th>Rate of tax</th></tr><tr><td>1</td><td>Special goods .</td><td>Seven naye paise in the rupee.</td></tr><tr><td>2</td><td>Chillies . . .</td><td>Five naye paise in the rupee.</td></tr><tr><td>3</td><td>Ready-made garments other than— (i) fur-coats ; (ii) garments made of pure silk cloth ; and (iii) garments sold at a price of Rs. 30/- (thirty) per piece or more.</td><td>One naya paisa in the rupee.</td></tr><tr><td>4</td><td>Other goods . . .</td><td>Three naye paise in the rupee.”</td></tr></table>	Serial No.	Classes of goods	Rate of tax	1	Special goods .	Seven naye paise in the rupee.	2	Chillies . . .	Five naye paise in the rupee.	3	Ready-made garments other than— (i) fur-coats ; (ii) garments made of pure silk cloth ; and (iii) garments sold at a price of Rs. 30/- (thirty) per piece or more.	One naya paisa in the rupee.	4	Other goods . . .	Three naye paise in the rupee.”
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2. The Assam Sales Tax (Amendment) Act, 1958 (Assam Act VI of 1958).	<p>1. Throughout the Act (except the preamble), for the words “the principal Act”, the words “the principal Act as extended to Manipur ” shall be substituted.</p> <p>2. In section 1, for sub-section (3), the following sub-section shall be substituted, namely :—</p> <p>“ (3) It shall come into force on such date as the Chief Commissioner may, by notification in the Manipur Gazette, appoint.”</p> <p>3. Section 2 shall be omitted.</p> <p>4. For section 4, the following section shall be substituted, namely :—</p> <p>“ 4. In section 3 of the principal Act as extended to Manipur,—</p> <p>(1) sub-section (1A) shall be omitted;</p>															
Amendment of section 3 of the principal Act.—																

Name of enactment	Modifications
74 of 1956	<p>(2) sub-sections (3) and (4) shall be re-numbered as sub-sections (5) and (6) respectively and before sub-section (5), as so re-numbered the following sub-sections shall be inserted, namely :—</p> <p>“(3) A dealer registered under the Central Sales Tax Act, 1956, who is not liable to pay tax under sub-sections (1) and (2), shall nevertheless be liable to pay tax on his sale of any goods in respect of the purchases of which he has furnished a declaration under sub-section (4) of section 8 of the said Act or on the sale of any goods in the manufacture of which such goods have been used and every such dealer who is liable to pay tax shall be deemed to be a registered dealer.</p> <p>(4) Nothing in sub-sections (1), (2) and (3) shall be deemed to render any dealer liable to tax on the sale of goods where such sale takes place—</p> <p>(i) outside the Union territory of Manipur ;</p> <p>(ii) in the course of the import of the goods into, or export of the goods out of, the territory of India ; or</p> <p>(iii) in the course of inter-State trade or commerce.</p> <p><i>Explanation.</i>—For the purpose of this sub-section, whether a sale takes place—</p> <p>(i) outside the Union territory of Manipur, or</p> <p>(ii) in the course of the import of the goods into, or export of the goods out of, the territory of India, or</p> <p>(iii) in the course of inter-State trade or commerce.</p> <p>shall be determined in accordance with the principles specified in sections 3, 4 and 5 of the Central Sales Tax Act, 1956.”</p> <p>5. Sections 5, 7, 8, 10 and 11 shall be omitted.</p>

ANNEXURE I

THE ASSAM SALES TAX (AMENDMENT) ACT, 1957 (ASSAM ACT X OF 1957)
AS EXTENDED TO THE UNION TERRITORY OF MANIPUR

An

Act

further to amend the Assam Sales Tax Act, 1947

Preamble.—Whereas it is expedient to amend the Assam Sales Tax Act, 1947 (Assam Act XVII of 1947) hereinafter called the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Eighth Year of the Republic of India as follows:—

1. Short title, extent and commencement.—(1) This Act may be called the Assam Sales Tax (Amendment) Act, 1957.

(2) It shall have the like extent as the principal Act as extended to Manipur.

(3) It shall come into force on such date as the Chief Commissioner may, by notification in the Manipur Gazette, appoint.

2. Amendment of Section 2 of Assam Act XVII of 1947.—In sub-section (12) of section 2 of the principal Act as extended to Manipur, both the provisos and the Explanation shall be omitted.

3. * * * * *

4. * * * * *

5. Amendment of Section 15 of Assam Act XVII of 1947.—In Section 15 of the principal Act as extended to Manipur—

(a) in clause (1) (b) (ii), the comma shall be substituted for the semi-colon and the word “and” occurring at the end shall be deleted;

(b) after clause (1) (b) (ii), the following proviso shall be inserted, namely:—

“Provided that the goods which are purchased free of tax and are used by a dealer for purposes other than those specified in his certificate of registration, the price of such goods so utilised shall be included in his net turnover; and”;

(c) for clause (4), the following shall be substituted, namely:—

“(4) in respect of articles specified below the per centum as shown against each item of the balance remaining after making the deductions admissible under clauses (1), (2) and (3)—

1. Special goods as specified in Schedule I.	6.54 per centum	
2. Chillies	4.76 per centum	
3. Ready-made garments other than—		
(i) fur-coats;	}	0.99 per centum
(ii) garments made of pure silk cloth; and		
(iii) garments sold at a price of Rs. 30/- (thirty) per piece or more.		
(iv) Other goods		2.91 per centum.

6. Deletion of Section 29 of Assam Act XVII of 1947.—Section 29 of the principal Act as extended to Manipur shall be deleted.

7. Substitution of Clause (i) of sub-section 2 of section 52 of Assam Act XVII of 1947.—In Section 52 of the principal Act as extended to Manipur—

for clause (i) of sub-section (2), the following shall be substituted, namely:—

“(i) the fees for reference, revision or appeal petitions, supply of certified copies of orders and other matters;”

8. Amendment of Schedule II to Assam Act XVII of 1947.—For Schedule II attached to the principal Act as extended to Manipur the following shall be substituted, namely:—

SCHEDULE II

(See Section 4)

Serial No.	Classes of goods	Rate of tax
1	Special goods	Seven naye paise in the rupee.
2	Chillies	Five naye paise in the rupee.
3	Ready-made garments other than— (i) fur-coats ; (ii) garments made of pure silk cloth ; and (iii) garments sold at a price of Rs. 30/- (thirty) per piece or more	One naya paise in the rupee.
4	Other goods	Three naye paise in the rupee.

ANNEXURE II

THE ASSAM SALES TAX (AMENDMENT) ACT, 1958 (ASSAM ACT VI OF 1958) AS EXTENDED TO THE UNION TERRITORY OF MANIPUR

An

Act

further to amend the Assam Sales Tax Act, 1947

Preamble.—Whereas it is expedient further to amend the Assam Sales Tax Act, 1947 (Assam Act XVII of 1947), hereinafter called the principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Ninth Year of the Republic of India as follows—

1. Short title, extent and commencement.—(1) This Act may be called the Assam Sales Tax (Amendment) Act, 1958.

(2) It shall have the like extent as the principal Act as extended to Manipur.

(3) It shall come into force on such date as the Chief Commissioner may, by notification in the Manipur Gazette, appoint

2. * * * *

3. Substitution of the words "Luxury goods".—In the principal Act as extended to Manipur, for the words "Luxury goods" wherever they occur, the words "special goods" shall be substituted.

4. Amendment of section 3 of the principal Act.—In section 3 of the principal Act as extended to Manipur—

(1) sub-section (1A) shall be omitted;

(2) sub-sections (3) and (4) shall be renumbered as sub-sections (5) and (6) respectively and before sub-section (5), as so re-numbered, the following sub-sections shall be inserted, namely:—

"(3) A dealer registered under the Central Sales Tax Act, 1956 (74 of 1956), who is not liable to pay tax under sub-sections (1) and (2), shall nevertheless be liable to pay tax on his sale of any goods in respect of the purchases of which he has furnished a declaration under sub-section (4) of section 8 of the said Act or on the sale of any goods in the manufacture of which such goods have been used and every such dealer who is liable to pay tax shall be deemed to be a registered dealer.

(4) Nothing in sub-sections (1), (2) and (3) shall be deemed to render any dealer liable to tax on the sale of goods where such sale takes place—

- (i) outside the Union territory of Manipur;
- (ii) in the course of the import of the goods into or export of the goods out of, the territory of India; or
- (iii) in the course of inter-State trade or commerce.

Explanation.—For the purpose of this sub-section, whether a sale takes place—

- (i) outside the Union territory of Manipur, or
- (ii) in the course of the import of the goods into, or export of the goods out of, the territory of India, or
- (iii) in the course of inter-State trade or commerce, shall be determined in accordance with the principles specified in sections 3, 4 and 5 of the Central Sales Tax Act, 1956 (74 of 1956)".

5. * * * * *

6. Amendment of Section 30 of the principal Act.—In section 30 of the principal Act as extended to Manipur—

For the first proviso to sub-section (1), the following shall be substituted, namely:—

“Provided that no appeal shall be entertained by the said authority unless he is satisfied that the amount of tax assessed or the penalty levied, if not otherwise directed by him, has been paid;”

7. * * * * *

8. * * * * *

9. Substitution of Schedule I.—For Schedule I attached to the principal Act as extended to Manipur, the following shall be substituted, namely:—

“SCHEDULE I

[See clause (6) of Section 2]

Serial No.	Description of goods
1.	Motor vehicles, including chassis of motor vehicles, motor tyres and tubes and spare parts of motor vehicles.
2.	Motor cycles and cycle combinations, motor scooter, motorettes and tyres, tubes and spare parts of motor cycles, motor scooters, motorettes.
3.	Refrigerators and air conditioning plants and component parts thereof.
4.	Wireless reception instruments and apparatus, radios and radio gramophones, electrical valves, accumulators, amplifiers and loud speakers and spare parts and accessories thereof.
5.	Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment, lenses, films and parts and accessories required for use therewith.
6.	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith.
7.	All clocks, time-pieces and watches and parts thereof.
8.	Iron and steel safes and almirahs.
9.	All arms including rifles, revolvers, pistols and ammunition for the same.
10.	Cigarette cases and lighters.
11.	Dictaphone and other similar apparatus for recording sound and spare parts thereof.

Serial No.	Description of goods
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12.	Sound transmitting equipment including telephones and loud speakers and spare parts thereof.
13.	Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof.
14.	Binoculars, telescopes and opera glasses.
15.	Gramophones and component parts thereof and records."
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10.	* * * *
11.	* * * *

[No. F.26/21/58-JUDL-II.UTL.22.]

K. R. PRABHU, Dy. Secy.

